



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG-117138-17]

RIN 1545-BP43

Preparer Tax Identification Number (PTIN) User Fee Update; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notification of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations relating to the imposition of certain user fees on tax return preparers.

The proposed regulations reduce the amount of the user fee to apply for or renew a preparer tax identification number (PTIN) and affect individuals who apply for or renew a PTIN.

DATES: The public hearing is being held on Tuesday, May 26, 2020, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Thursday, May 21, 2020. If no outlines are received by May 21, 2020, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-117138-1 and the word TESTIFY. For example, the subject line may say:

Request to TESTIFY at Hearing for REG-1171138-17. The email should also include a copy of the speaker's public comments and outline of topics. The email must be received by 5:00 pm.

Individuals who want to attend (by telephone) the public hearing must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-117138-17 and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG-117138-17. The email requesting to attend the public hearing must be received by 5:00 P.M. May 21, 2020.

The telephonic hearing will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-5177 (not a toll-free number) at May 21, 2020, prior to the date that the telephonic hearing is scheduled.

Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.

Send outline submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-117138-17).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Office of the Associate Chief Counsel Michael A. Franklin at (202) 317-6844; concerning submissions of comments, the hearing and/access code to

attend the hearing by teleconferencing, Regina Johnson at (202) 317-5177 (not toll-free numbers) or publichearings@irs.gov.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-117138-17) that was published in the **Federal Register** on Thursday, April 16, 2020 (85 FR 21126).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments telephonically at the hearing that submitted written comments by May 18, 2020 must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by May 21, 2020.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, on Regulations.gov, search IRS and REG-117138-17 by emailing your request to publichearings@irs.gov. Please put "REG-117138-17 Agenda Request" in the subject line of the email.

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